



**INTEGRATED WASTE  
MANAGEMENT FEE  
REGULATIONS**



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INTEGRATED WASTE MANAGEMENT  
FEE REGULATIONS

**CALIFORNIA CODE OF REGULATIONS**  
**Title 18. Public Revenues**  
**Division 2. State Board of Equalization—Business Taxes**  
**Chapter 8.3. Integrated Waste Management Fee**

**Regulation 3301. RECORDS.**

*Reference:* Section 45852, Revenue and Taxation Code.

**(a) GENERAL.** A fee payer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at [California Code of Regulations, Title 18, Section 4901](#). Notwithstanding the record keeping requirements of the Integrated Waste Management Board set forth at California Code of Regulations, Title 14, Section 17414, for fee collection purpose the fee payer shall retain and preserve records for a period of not less than four years except as provided in Section 4901.

**(b) SPECIFIC APPLICATIONS.** In addition to the record keeping requirements set forth in subdivision (a), fee payers shall comply with the following requirements. A fee payer shall keep complete records, including but not limited to:

- (1) Weight tickets or other source documents recording amounts of waste entering the landfill.
- (2) Documentation supporting the validity of volumetric conversion factors used as an alternative to actual weight to report waste tonnage.
- (3) Reports to other local and state agencies of waste tonnage disposed.

*History:* Adopted February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General record keeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional record keeping requirements.

**Regulation 3302. RELIEF FROM LIABILITY.**

*Reference:* Section 45157, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the integrated waste management fee, including any penalties and interest added to those fees, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board as described in [California Code of Regulations, Title 18, Section 4902](#).

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**Regulation 3302. (Contd.)**

*History:* Adopted February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.